



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

DATE: January 24, 2008
TO: Assessors and Equalization Directors
FROM: State Tax Commission
SUBJECT: Reporting Requirements for 2008

The State Tax Commission has enacted new reporting requirements for assessors and equalization directors beginning in 2008.

1. Reporting of Tentative State Equalized Value and Equivalent State Equalized Value.

The State Assessors Board annually determines certification levels required for Townships, Cities and Counties. These levels are based upon the State Equalized Value of the unit including the Equivalent State Equalized Value carried on specific rolls such as the Industrial Facilities Tax Roll, DNR/PILT Roll etc. When an assessing officer is responsible for more than one unit of government, the certification level for those units of government is measured by using the combined value for all the units for which the assessing officer is responsible.

State Assessors Board Rule 211.437(5) states:

(5) An individual assessing officer who is certified at level 1, level 2, or level 3 shall not assess, in total, property with state equalized values in excess of that which is annually determined by the board to be the maximum equalized values for a unit requiring a level 1, level 2, or level 3 certified assessor respectively.

MCL 211.10f states:

If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, ..., the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll.

To assist the State Tax Commission and the State Assessors Board in making a determination whether units of government have a properly certified assessing officer, beginning in 2008, **the State Tax Commission is requiring that all assessors and equalization directors file with the Commission the enclosed form (Form 4620) that provides the Total (Equivalent) SEV for their unit(s). This information must be submitted to the State**

January 24, 2008

Tax Commission by May 1, 2008. This form can be found on-line at www.michigan.gov/treasury.

In the event that one or more units of government is affected by a County or State equalization factor, the assessing officer who certified the value of the unit(s) must file a revised form 4620 with the State Tax Commission by May 30, 2008. The revised form must contain the final total (equivalent) SEV for the unit(s) after application of the factor(s).

2. Reporting of Changes in Classification from Commercial Personal to Industrial Personal:

The State Tax Commission is requiring that all assessors report any changes in classification either by their action or the action of the March Board of Review to Industrial Personal. This report should include the following: name of the property owner/company, reason for change and if the change was made by the Board of Review or the assessor. If no changes were made to Industrial Personal, please provide a statement that indicates no changes were made. A sample format is enclosed. **This report must be provided by May 1, 2008.**

3. Board of Review Report:

The State Tax Commission has instituted a new reporting requirement for reporting Board of Review actions. The Board of Review Action Report must include total assessed and taxable value change, assessed and taxable value change by class, total poverty exemptions appeals made and number approved and total number of classification appeals made and total number of classification changes made. **This report must be provided both to the State Tax Commission and to your local County Equalization Department by May 1, 2008.**

These reports may be filed electronically via email to State-Tax-Commission@Michigan.gov or via regular mail to:

Kelli Sobel, Executive Secretary
State Tax Commission
P.O. Box 30471
Lansing, MI 48909

Enc: Form 4620: 2008 Equivalent State Equalized Value (SEV) Report
Classification Changes Report Example